



THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Lu et al.
Serial No: 09/748,832
Title: METHOD AND SYSTEM FOR VIDEO
TRANSCODING
Filed: December 27, 2000
Examiner: Tung T. Vo
Art Unit: 2613
Docket No.: YOR9-2000-0783US1
Confirmation No.: 6286
Customer No.: 27,623

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RESPONSE TO NON-FINAL OFFICE ACTION

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Commissioner:

Applicants are submitting the present paper in response to the non-final Office Action dated July 26, 2004 (the "Office action"). Please reconsider the above-identified application in light of the following amendments and remarks.

A Listing of the Claims begins on page 2 of this paper.

Remarks begin on page 7 of this paper.

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Attorney Docket No.: YOR920000783US1

**Mail Stop Amendment
 COMMISSIONER FOR PATENTS
 P.O. Box 1450
 Alexandria, VA 22313-1450**

Dear Sir:

AMENDMENT TRANSMITTAL

We are enclosing a Response to Non-Final Office Action in response to the communication dated July 26, 2004 in the above-identified application.

Petition for extension of time pursuant to 37 C.F.R. §§ 1.136 and 1.137 is hereby made if, and to the extent, required. The fee for this extension of time is calculated to be \$_____ to extend the time for filing this response until _____.

The fee for any change in number of claims has been calculated as shown below.

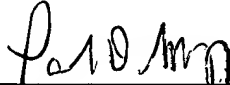
CLAIMS AS AMENDED						
	Claims Remaining After Amendment		Highest Number Previously Paid	Present Extra	Rate	
Total Claims	23	Minus	25	0	x \$18.00	\$0.00
Independent Claims	2	Minus	3	0	x \$88.00	\$0.00
MULTIPLE DEPENDENT CLAIM FEE				x \$300.00 = \$		
TOTAL FEE FOR CLAIM CHANGES				\$0.00		
1/2 FILING FEE FOR SMALL ENTITY				\$N/A		

The total fee for this amendment, including claim changes and any extension of time is calculated to be \$ 0.00 .

 A check in the amount of \$ 0.00 is attached.

X The Commissioner is hereby authorized to charge any additional fees under 37 C.F.R. §§1.16 and 1.17 which may be required with this communication or during the entire pendency of the application, or credit any overpayment, to **Deposit Account No. 50-0510**. A duplicate copy of this Form is enclosed.

October 25, 2004
Date

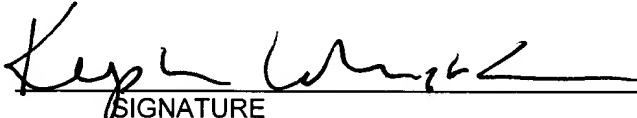


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Telefax: (203) 327-6401

CERTIFICATE OF MAILING

I HEREBY CERTIFY THAT THIS CORRESPONDENCE IS BEING DEPOSITED WITH THE U.S. POSTAL SERVICE AS FIRST CLASS MAIL IN AN ENVELOPE ADDRESSED TO: MAIL STOP AMENDMENT, COMMISSIONER FOR PATENTS, P.O. BOX 1450, ALEXANDRIA, VA 22313-1450, ON OCTOBER 25, 2004.

Keysha Whitaker
NAME



SIGNATURE

10/25/04
DATE